

2015 LAWS AFFECTING LIBRARIES HOUSE ENROLLED ACTS

- **PUBLIC LAW 139 - HOUSE ENROLLED ACT 1281 – EFFECTIVE JULY 1, 2015**
- **LOCAL GOVERNMENT INVESTMENTS** – Amends IC 5-13-6-1 to state that a city or town is not required to deposit funds on the business day following receipt if the funds on hand do not exceed five hundred dollars (\$500).

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- **PUBLIC LAW 181 - HOUSE ENROLLED ACT 1104 – EFFECTIVE JULY 1, 2015**
- **FINANCIAL EXAMINATIONS AND THE STATE BOARD OF ACCOUNTS**
- Amends IC 5-11-1-25 - Allows the State Board of Accounts to conduct examinations of “audited entities” at the times determined by the state board of accounts, but not less than once every four years, using risk based examination criteria. The “audited entity” must notify the State Board of Accounts within a certain time frame if an annual audit is required due to the receipt of federal assistance, continuing disclosure requirements, or as a condition of public bond issuance.
- Adds IC 5-11-1-30 - Allows an audited entity to request an examination be conducted in accordance with Generally Accepted Accounting Principles.
- Amends IC 5-11-5-1 - Provides that all information discussed and materials presented in the State Board of Accounts “exit conference” are confidential and may not be disclosed until the earliest of certain occurrences; contains other provisions regarding an “exit conference”
- Adds IC 36-1-8-8.5 - Provides that an executive or fiscal officer of a unit may establish a fraud hotline telephone number maintained by the unit that the public may use to report suspected fraudulent activity concerning officers or employees of the unit, including misuse of public funds.

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- **PUBLIC LAW 184 - HOUSE ENROLLED ACT 1264 – VARIOUS EFFECTIVE DATES**
- **POLITICAL SUBDIVISION INTERNAL CONTROLS**

Amends IC 5-11-1-27 – Requires SBOA to define the acceptable minimum level of internal control standards and procedures for political subdivisions, including Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring. Not later than November 1, 2015, the SBOA shall develop or designate approved personnel training materials.

- Amends IC 5-11-1-27 - As of June 30, 2016, requires a political subdivision to adopt and receive training on specific internal control standards and procedures. Requires fiscal officer to certify in writing that standards and procedures have been adopted and training has been received by personnel; such certification shall be filed electronically with the state board of accounts at the same time the annual financial report is filed. Noncompliance will result in a report comment and, if not corrected within specified time, information will be forwarded to the Department of Local Government Finance (DLGF). DLGF may not approve the budget or supplemental appropriation of a taxing unit if it receives information that the violation has not been corrected within the prescribed period.

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- **PUBLIC LAW 184 - HOUSE ENROLLED ACT 1264 – VARIOUS EFFECTIVE DATES**
- **POLITICAL SUBDIVISION INTERNAL CONTROLS (Continued)**

Amends IC 5-11-1-4(j) - Provides that all erroneous or irregular material variances, losses, shortages, or thefts of political subdivision funds or property shall be reported immediately to the SBOA. For all material variances, losses, shortages, or thefts, the SBOA shall:

- 1. determine the amount involved and report to the appropriate officials, including law enforcement
- 2. determine the internal control weakness that contributed to or caused the condition; and
- 3. make written recommendations to the council and fiscal officer addressing the method of correcting the condition and the necessary internal control policies and procedures to prevent a recurrence of the condition.
- The council and clerk treasurer shall immediately implement the policies and procedures recommended.
- Amends IC 5-11-1-27- Requires a public officer who has actual knowledge of or reasonable cause to believe that there has been a misappropriation of public funds or assets of the public office to immediately send written notice to the state board of accounts and local prosecuting attorney.

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- **PUBLIC LAW 193 - HOUSE ENROLLED ACT 1469 - EFFECTIVE JULY 1, 2015**
- **WAGE PAYMENT AND WAGE ASSIGNMENT** - Amends IC 22-2-5 - Specifies costs, fees, and damages available to an employee if wages are not paid in accordance with IC 22-2-5-1. Amends IC 22-2-6-2 provides additional wage assignment purposes and the amount of interest which may be charged on amounts loaned or advanced.
- **PUBLIC LAW 213 - HOUSE ENROLLED ACT 1001 – VARIOUS EFFECTIVE DATES**
- **STATE BIENNIAL BUDGET**
- **SECTION 62 EFFECTIVE JULY 1, 2015** - Amends IC 5-11-4-3 changes the State Board of Accounts daily rate to \$175.
- **SECTION 263 EFFECTIVE JULY 1, 2015** - Amends HEA 1019-2015 amendment to IC 36-1-12-3 and sets the threshold for a unit performing a public work by means of its own workforce to \$250,000.

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- **PUBLIC LAW 241 - HOUSE ENROLLED ACT 1466 – VARIOUS EFFECTIVE DATES**
- **PENSION MATTERS** - Adds and Amends various statutes to IC 5-10.2 and IC 5-10.3, including the following: Provides that an employer that is eligible but not required to participate in the Public Employees' Retirement Fund (PERF) must pay the employer's share of the unfunded liability attributable to the employer's current and former employees if the employer withdraws from PERF or otherwise phases out its participation in PERF. Establishes a procedure by which a political subdivision may participate in the defined contribution only plan. Permits a political subdivision to establish its employer contribution rate to the plan and to elect to match a percentage of its employees' additional contributions to the plan. Requires INPRS to assess an employer a supplemental contribution to PERF to fund the employer's share of the actuarial accrued liability that is unfunded because the employer's employees are members of the plan rather than PERF.

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- **PUBLIC LAW 241 - HOUSE ENROLLED ACT 1466 – VARIOUS EFFECTIVE DATES**
- **PENSION MATTERS (Continued)**
- Requires participation in the plan by an entity or political subdivision that withdraws from or freezes participation in PERF and thereafter offers its employees a retirement benefit. Requires any other public employer that is eligible but not required to participate in PERF and that wishes to offer a retirement benefit to an employee after June 30, 2015, to participate in either PERF or the plan. Grandfathers participation in another defined contribution plan for entities, political subdivisions, and other public employers participating in another plan on July 1, 2015. Contains provisions related to retired members. Permits a retired member of the 1977 Police Officers' and Firefighters' Pension and Disability Fund (1977 fund) who is at least 55 years of age to:
 1. be rehired by the same unit that employed the member in a position covered by the 1977 Fund for a position not covered by the 1977 fund without a minimum period of separation from employment; and
 2. continue to receive the member's retirement benefit from the 1977 fund.

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- **PUBLIC LAW 242 - HOUSE ENROLLED ACT 1472 - VARIOUS EFFECTIVE DATES**
- **TAX EXEMPTIONS AND CREDITS** - Amends 6-1.1-3-7.3 - Permits a county council to impose a local service fee on each person that has business personal property exempt from taxation because the person's business personal property in the county has an acquisition cost of less than \$20,000. This will be allocated to each taxing unit in the same way property taxes are allocated and may be used for any lawful purpose. Makes various changes related to sales taxes and the Indiana Department of Revenue.
- **PUBLIC LAW 243 - HOUSE ENROLLED ACT 1485 - EFFECTIVE VARIOUS DATES**
- **LOCAL TAXATION** – Adds a new article IC 6-3.6 to consolidate and simplify the various local income tax laws to take effect in 2017.
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- **PUBLIC LAW 252 - HOUSE ENROLLED ACT 1019 – EFFECTIVE JULY 1, 2015**
- **COMMON CONSTRUCTION WAGE** - Repeals IC 5-16-7 (common construction wage statute) and related statutes. Adds IC 5-16-7.2-unless otherwise provided by law, a public agency may not establish, mandate, or otherwise require a wage scale or wage schedule for a public works contract. Adds IC 5-16-13 concerning requirements for contractors on public works projects and required contractual provisions. Adds IC 5-13-14-determination that a contractor is not responsible is conclusive. Adds IC 22-5-1.7-11.1-requires contract language concerning the E Verify program. Amends IC 36-1-12-3 to state that a political subdivision may perform any public work by means of its own workforce, without awarding a contract whenever the cost of that public work project is estimated to be less than \$250,000 (Note, HEA 1019-2015 set the threshold at \$300,000 but this amount was later amended to \$250,000 by HEA 1001-2015). Adds IC36-1-12-24- requires a public works contract of at least \$150,000 may not be awarded to a contractor whose bid does not include a written plan by the contractor for an employee drug testing program.